



National Association of Local Government Auditors

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Assistant City Auditor
Long Beach, CA

July 20, 2001

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Bob Wingenroth, CPA, City Auditor
City Auditor Department
17 South 2nd Avenue, Suite 200
Phoenix, Arizona 85003

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Chesterfield, VA

Dear Mr. Wingenroth:

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Sherri Mahoney

Internal Auditor
Overland Park, KS

We have completed an external quality control review of the City of Phoenix City Auditor Department for audits issued during the period January 1, 1998, through December 31, 2000. In conducting our review, we followed the standards and guidelines contained in the NALGA *Quality Control Review Guide* published in May 1995, by the National Association of Local Government Auditors.

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City Auditor
Gainesville, FL

As prescribed by the NALGA *Guide*, we reviewed the internal quality control system of your audit organization and tested a sample of audits conducted by your office for compliance with government auditing standards issued by the Comptroller General of the United States. Due to variance in individual performance and judgement, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

Susan E. Croff

Internal Auditor
Denton, TX

We have concluded from our review that your system of internal quality control was suitably designed and provided reasonable assurance that applicable government auditing standards were followed in your audit work. We have also concluded from the sample of audits tested that your quality controls were working effectively and that audits were conducted in conformance with applicable standards during the period under review.

Jeffrey Griffiths

City Auditor
Toronto, ON

It is our opinion, therefore, that the City of Phoenix City Auditor Department was in compliance with government auditing standards during the period January 1, 1998, through December 31, 2000. We have prepared a separate letter to management, which offers suggestions for further strengthening your internal quality controls.

George J. McGowan

Auditor & Evaluation
Manager
Orlando, FL

Susan McNitt

City Auditor
Oklahoma City, OK

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Handwritten signature of Douglas C. Jenkins in cursive.

Douglas C. Jenkins
Milwaukee County, WI

Handwritten signature of Caroline K. Thaung in cursive.

Caroline K. Thaung
City of Long Beach, CA

Handwritten signature of Kimberly M. Buchanan in cursive.

Kimberly M. Buchanan
D/FW International Airport